

Your Invoice / Grant Invoice / 2002 work

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Hanada, Howard

From: Hanada, Howard
Sent: Monday, September 16, 2002 10:49
To: Steve Iwamura (E-mail)
Subject: FW: Your Invoice / Grant Invoice / 2002 work

Steve, see below.

-----Original Message-----

From: Iwamura, Steve (JP - Osaka) [mailto:steve.iwamura@tohatsu.co.jp]
Sent: Sunday, September 15, 2002 04:02
To: Hanada, Howard
Subject: RE: Your Invoice / Grant Invoice / 2002 work

Howard,
 Mr. kimura is now the president of ss-hawaii, but we have still not changed the signatories. i want to pay out of the ss-hawaii accounts. i hope you can give us a bit of time on this.[Hanada, Howard] While we're on this subject, the 401(k) audit needs to get done. The administrators are Jerry Kimoto and Gaylord Kubota. The audit fee has been typically paid by Sports Shinko. We're starting the audit now, since it needs to be done by 10-31-02. In looking forward to the 2002 return, what decisions were made regarding the updating of the Sports Shinko records for 2002?

the compilation and tax return charges are higher than anticipated. i can guess, but can you give me reasons why?[Hanada, Howard] Because HI has many subsidiaries, there are numerous intercompany accounts but the individual companies do not reconcile with each other throughout the year; so time was spent trying to do that. Also, some accrued interest and others did not. We also had to accrue the loss on the subsequent sale of property and prepare the f/s on a discontinued basis. Subsequent to the initial issuance on the f/s, we had to contend with redoing the f/s due to the intercompany issues. The t/r (although not finalized) had to be redone (it was pending) due to the intercompany issue.

are these compilation and tax return charges based on the billing rates you provided? so, that would be at 100% recovery? [Hanada, Howard] I don't know what the recovery would be since we (I) don't do the billings.

i have not talked to Mr. kimura yet, but i believe he will go with my recommendation to shift all the gt-work to you. the other problem would be cindy. however, gt-vienna has all the information, and i cannot see them refusing you, as one of their own, the info. if there is anything we would need to do on our side, to facilitate this change to you, please let me know. [Hanada, Howard] At this stage, I don't anticipate any problems. What happened to Grenelefe?

steve

-----Original Message-----

From: hhanada@GT.com [mailto:hhanada@GT.com]
Sent: Sunday, September 15, 2002 8:29 AM
To: steve.iwamura@tohatsu.co.jp
Subject: RE: Your Invoice / Grant Invoice / 2002 work

See below.

-----Original Message-----

From: Iwamura, Steve (JP - Osaka) [mailto:steve.iwamura@tohatsu.co.jp]
Sent: Tuesday, September 10, 2002 01:19
To: Hanada, Howard

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EXHIBIT 20

Your Invoice / Grant Invoice 002 work

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Subject: Your Invoice / Grant Invoice / 2002 work
Importance: High

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Howard,

REDACTED

I received your bill for [REDACTED]. Consider it paid. I gotta figure out how to pay, however. [Hanada, Howard] There should have been wire transfer information on one of the pages of the invoice.

More importantly, what are your charges with respect to:

REDACTED

SS-Hawaii compilation? [Hanada, Howard] July 31: [REDACTED] to Sept 7

Hawaii Form N-30: [Hanada, Howard] July 31: [REDACTED] another [REDACTED] to Sept 7

Please provide amounts through July 31, and through the most recent date.

Please also provide standard billing rates for Shaun, G. Nakata and C. Yoshimura. [Hanada, Howard] Currently: [REDACTED] respectively (don't know if finalized yet)

REDACTED

Can you take over the entire compilation and tax returns for SS-USA and subsidiaries for 2002? My reasons:

-only significant remaining operations in 2002 were in Hawaii.

-the time difference between Hawaii and Japan means we can communicate more directly [Hanada, Howard] Yes

steve

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2/24/2005

Griffith, Doreen

From: Nakata, Gary
Sent: Tuesday, February 25, 2003 10:57 AM
To: Griffith, Doreen
Subject: FW: Sports Shinko

Follow Up Flag: Follow up
Flag Status: Flagged

-----Original Message-----

From: Shimizu, Shaun
Sent: Friday, February 21, 2003 1:44 PM
To: Nakata, Gary
Subject: FW: Sports Shinko

-----Original Message-----

From: Hanada, Howard
Sent: Friday, January 24, 2003 2:58 PM
To: Shimizu, Shaun
Subject: FW: Sports Shinko

fyi

-----Original Message-----

From: Hangartner, John
Sent: Friday, January 24, 2003 06:53
To: Hanada, Howard
Subject: RE: Sports Shinko

Please see my comments below.

John

-----Original Message-----

From: Hanada, Howard
Sent: Thursday, January 23, 2003 8:04 PM
To: Hangartner, John
Subject: Sports Shinko

John:

The trustees in Japan are planning to switch control over the USA engagement from Vienna to Honolulu primarily because the time element makes it more convenient. Plus, they are doing things in Hawaii that may continue for awhile. I have a couple of questions.

- What specifically did your office do last year re SSF entities and how did it interface with Vienna?
- What happened to the entities in Florida? JBH: 2002 they filed for bankruptcy. The Resort sold in an auction.
- What do you think that the scope of work could consist of for 2002? (Need your input; this has not been decided on by Japan).
- Was there any interaction with Cindy Brown and to what extent. JBH: All through Kerry Hall.

Thanks.

JBH: Our last assignment was the audit of 2001's 401(k) Plan, which we did not complete at Kerry's and Cindy's direction. We did 2001 tax returns. We also compiled 2001's Sports Shinko (Florida) Co., Ltd financial statements.

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